

Schools—School Districts—Warrants—Tax Levies.

Subsection 5 of Chapter 144, Laws of 1929, relates only to those moneys which are raised by levy for school purposes for the period from July 1st to November 30th of the year succeeding that in which the levy is made and it does not prevent a school district from registering warrants for services rendered during the school year 1928-29, and paying them, together with other outstanding registered warrants, in the

order of registration from the general fund of the district arising during the subsequent year from sources other than by the amendment to Section 1203 R.C.M. 1921, by Chapter 145, Laws of 1929, relating to the making of a levy in one year for use during the period from July 1st to November 30th of the succeeding year.

H. J. Freebourn, Esq.
County Attorney,
Butte, Montana.

August 19, 1929.

My dear Mr. Freebourn:

I have your letter relative to Subsection 5 of Chapter 144, Laws of 1929, in which you ask if this would prohibit the payment of warrants issued by School District No. 1 of your county for May, 1929 salaries.

The subsection you refer to was enacted by the last legislature and has reference only to those moneys which are raised under and by virtue of the amendment to Section 1203 R.C.M. 1921, by Chapter 145, Laws of 1929, namely, those moneys which are raised by a levy for school purposes for the period from July 1st to November 30th of the year succeeding that in which the levy is made. Said Subsection 5 has nothing to do with any other moneys. The money that is required to be raised this year by a separate levy for use by the school district for the period from July 1st, 1930 to November 30th, 1930, must be kept in a separate fund from that which is raised this year for use during the school year 1929 and 1930.

The money thus required to be separately kept can only be used for school purposes between July 1st, 1930 and November 30th, 1930, but all other moneys coming to the school district by levies or otherwise are not affected by said Subsection 5, and they are handled as before the enactment thereof. Therefore, the warrants issued by the district for May, 1929 salaries should be registered in the usual way and they, together with all other outstanding registered warrants, are payable in their order of registration from the general funds of the district; but those funds that arise by reason of the levy that is made this year to provide funds for the school district for use during the period from July 1st, 1930 to November 30th 1930, may not be used therefor, being required to be kept in a separate fund for the specific use for which the levy is made.

These provisions of law were not overlooked in writing our former opinions and in one to the county commissioners attention was called to this provision. As stated before, the said Subsection 5 relates only to those moneys which are required to be raised this year to provide funds for the school for the period from July 1st, 1930, to November 30th, 1930, and has no application to the other funds of the district.

Very truly yours,

L. A. FOOT,
Attorney General.